

# **Exhibit L**



CHOATE HALL &amp; STEWART LLP

Richard E. Kaplan, Manager  
SBK Associates, LLC  
Massachusetts Office  
2345 Washington Street, Suite 101  
Newton, MA 02462-1458

March 20, 2006  
Client No. 0649546  
Invoice No. 1244264  
Eric W. Wodlinger

## INVOICE SUMMARY

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FOR PROFESSIONAL SERVICES rendered through February 28, 2006 as  
described on the attached pages:

Professional Services	\$47,276.00
Less Courtesy Discount	<u>(4,727.60)</u>
Total Professional Services	\$42,548.40
Total Expenses	830.37
<b>Total Amount of this Invoice</b>	<b><u>\$43,378.77</u></b>

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CHOATE HALL &amp; STEWART LLP

SBK Associates  
Client No.: 0649546Page 2  
March 20, 2006  
Invoice No. 1244264

<u>Matter</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
0013 First Hartford Corp.	\$46,830.50	\$826.77	\$47,657.27
<b>Total:</b>			

		CHOATE, HALL & STEWART LLP	Page 100 (1)	UNBILLED TIME DETAIL			
		AS OF 02/28/06		BILLING ATTORNEY ENW	0215 Eric W. Wodlinger	CLIENT 0649546 SBK Associates	MATTER 0013 First Hartford Corp.
0649546		SBK Associates					Prepared 03/06/06 For period ending 02/28/06
0013		First Hartford Corp. Richard E. Kaplan, Manager SEK Associates, LLC Massachusetts Office 2345 Washington Street, Suite 101 Newton, MA 02462-1458	DATE WORKED	SERVICES RENDERED	ENTRY MONTH	WORK CODES	HOURS WORKED WORKING ATTY RATE BOOK FEE
01/02/06		Prepare for argument in federal court in opposition to FHC motion to compel answers to interrogatories in proxy fraud cases.			0106	.75	Kenna 470 352.50
01/03/06		Prepare for argument in opposition to motion to compel; at Federal Court for argument; status report to client; conferences with R. Kaplan regarding settlement offer to Neil Ellis.			0106	1.75	Kenna 470 822.50
01/04/06		Review and comment on discovery issue			0106	.50	Rothberg 520 260.00
01/05/06		Attn to settlement offer, calls with Rich			0106	.75	Rothberg 520 390.00
01/10/06		Draft e-mail correspondence to Handler and Hirsch regarding discovery conference and depositions; review prior deposition of Greenwald; e-mail correspondence with R. Kaplan.			0106	1.00	Kenna 470 470.00
01/18/06		C-Kenna, conference with Handler and Hirsch, D-Supplemental Response			0106	1.00	Rothberg 520 520.00
01/18/06		Letter to opposing counsel regarding various issues involved in discovery dispute; conference with R. Rothberg regarding "discovery conference"; conference with client regarding status of cases.			0106	1.00	Kenna 470 470.00

		CHOATE, HALL & STEWART LLP	Page 101 (2)	UNBILLED TIME DETAIL			
		AS OF 02/28/06		BILLING ATTORNEY EWN	0215 Eric W. Wodlinger		
0649546		SBK Associates		CLIENT 0649546	SBK Associates		
0013		First Hartford Corp.		MATTER 0013	First Hartford Corp.		
0013		Richard E. Kaplan, Manager		Prepared 03/06/06	For period ending 02/28/06		
SBK Associates, Inc.		Massachusetts Office					
2145 Washington Street, Suite 101		Newton, MA 02462-1458					
DATE WORKED		SERVICES RENDERED		ENTRY MONTH CODES	WORK HOURS WORKED	WORKING ATTY RATE	BOOK FEE
01/25/06		Redraft supplemental interrogatory answers.		0106	.75 Kenna	470	822.50
01/25/06		Review, revise supplemental response		0106	.30 Rothberg	520	156.00
01/26/06		T-Kenna re scheduling		0106	.10 Rothberg	520	52.00
01/26/06		Attention to supplemental answers to interrogatories; attention to scheduling deposition of FHC and other matters.		0106	.50 Kenna	470	235.00
01/30/06		Attention to scheduling deposition of R. Kaplan and 30(b) (6) deposition of FHC in second proxy fraud case.		0106	.50 Kenna	470	235.00

		CHOATE, HALL & STEWART LLP	Page 102 (3)	UNBILLED TIME DETAIL
		AS OF 02/28/06		
0649546	SBK Associates	First Hartford Corp. Richard E. Kaplan, Manager SBK Associates, LLC Massachusetts Office 2345 Washington Street, Suite 101 Newton, MA 02462-1458		BILLING ATTORNEY EWW 0215 Eric W. Modlinger CLIENT 0649546 SBK Associates MATTER 0013 First Hartford Corp. Prepared 03/06/06 For period ending 02/28/06
0013		DATE WORKED	SERVICES RENDERED	ENTRY WORK HOURS WORKED WORKING ATTY RATE BOOK FEE MONTH CODES

02/03/06 Prepare for depositions of Richard Kaplan and 30(b) (6) deposition  
of FHC; attend depositions.

0206

7.75

Kenna

470

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CHOATE, HALL & STEWART LLP  
AS OF 02/28/06  
0649546 SBK Associates  
0013 First Hartford Corp.  
Richard E. Kaplan, Manager  
SBK Associates, LLC  
Massachusetts Office  
2345 Washington Street, Suite 101  
Newton, MA 02462-1458

DATE WORKED  
SERVICES RENDERED

Page 103 (4)  
UNBILLED TIME DETAIL  
BILLING ATTORNEY EWK 0215 Eric W. Wodlinger  
CLIENT 0649546 SBK Associates  
MATTER 0013 First Hartford Corp.  
Prepared 03/06/06 For period ending 02/28/06

DATE WORKED	ENTRY WORK MONTH CODES	HOURS WORKED	WORKING ATTY RATE	BOOK FEE
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SUBTOTAL

MATTER TOTALS:  
94.90

WORKING ATTORNEY	HOURS WORKED	RATE	BOOK FEE
0215 Wodlinger	.70	495	346.50
0227 Kenna	50.00	470	23,500.00
0231 Rothberg	44.20	520	22,984.00
MATTER TOTALS:	94.90		46,830.50

CHOATE, HALL & STEWART LLP  
AS OF 02/28/06

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0013 First Hartford Corp.  
Richard E. Kaplan, Manager  
SBK Associates, LLC  
Massachusetts Office  
2345 Washington Street, Suite 101  
Newton, MA 02462-1458

Page 107 (8) UNBILLED DISBURSEMENTS DETAIL

BILLING ATTORNEY EWW	0215 Eric W. Wodlinger
CLIENT 0649546	SBK Associates
MATTER 0013	First Hartford Corp.
Prepared 03/06/06 For period ending 02/28/06	

DATE	DISBURSEMENTS	AUTH	ENTRY DISBURSEMENTS	ITEMS INDEX #	CHECK	AMOUNT
01/18/06	011806 - CHS	DAY BERRY AN	0206 010 Courier	5040953	357670	6.50
01/26/06	Vendor: RS Express - Inv#: BOS-0.0125 UPSF#: 1287EW710196165255 Carl Rossi		0100 0206 010 Courier	5040793	357680	6.93
01/31/06	COURIER VENDOR : UPS - INV#000087EW71-046 013106 - CHS	DAY BERRY AN	0206 010 Courier	5046864	358006	11.50
02/03/06	Vendor: RS Express - Inv#: BOS-0.0125 020306 - CHS	DAY BERRY AN	0206 010 Courier	5059028	358170	6.50
02/06/06	Vendor: RS Express - Inv#: BOS-0.0125 COURIER VENDOR : UPS - INV#000087EW71-066 UPSF#: 1287EW712497590778 Larry Kenna		0100 0206 010 Courier	5051822	358016	9.18
02/16/06	Vendor: 1287EW711995811676 Larry Kenna COURIER VENDOR : UPS - INV#000087EW71-076		0100 0206 010 Courier	5058574	358176	17.33
02/16/06	UPSF#: 1287EW712498423689 Larry Kenna COURIER VENDOR : UPS - INV#000087EW71-076		0100 0206 010 Courier	5058575	358176	15.10
02/22/06	Courier - VENDOR:Robert Rothberg 02/22/06 Mileage/Rental Cars - VENDOR:Robert Rothberg 02/22/06 Lunch/Dinner/Breakfast Mtg. - VENDOR:Robert Rothberg		0100 0206 041 Mileage/Rental Cars 0206 022 Lunch/Dinner/Breakfast	5054211 5054212 5054213	2048 2048 2048	15.18 80.06 11.09

Summary by disbursement type:

Fees	46,830.50
Disbursements	179.37
<b>TOTAL DISBURSEMENTS:</b>	
<b>Fees</b>	<b>46,830.50</b>
<b>Disbursements</b>	<b>179.37</b>